(b) if so, in what manner the difference will be made between duty paid and smuggled goods;

(c) whether there are any regulations on the possession and transportation and sale purchase of imported goods before liberalisation;

(d) if so, on what consideration these have been removed; and

(e) in what manner smuggling will be checked after liberalisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir.

(b) The smuggled nature of the goods would have to be established by way of investigation and suitable evidence.

(c) Yes, Sir.

(d) The regulations have been removed by way of denotifying goods under Chapter IV(A) so that the trade will no longer be burdened with the system of documentation provided under this Chapter.

(e) Liberalisation of Baggage concessions and other measures would curb the smuggling' activities. However, anti-smuggling efforts in Ports, airports and marine and land borders have also been intensified.

**Appointment of Chief Liaison Officer for SC/ST in GIC**

1662. SHRI JAGIR SINGH DARD: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that for the effective implementation of reservation policy GIC appointed an officer of the rank of Deputy Secretary to Government of India as per Government's directive as Chief Liaison Officer for SC/ST at GIC HO Bombay;

(b) if not, what are the reasons therefor; and

(c) whether there is any proposal under Government's consideration to appoint such Government Official who can advise GIC management for the effective implementation of Reservation policy/Government guidelines issued from time to time without any interference by top level bosses?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (DR. ABRAR AHMED): (a) GIC has appointed an Assistant General Manager, which is a Board level selection as the Chief Liaison Officer for the General Insurance Industry for effective implementation of Reservation policy/Government guidelines on the welfare of SCs/STs.

(b) and (c) Do not arise.

**Soyabean Oil Gift to India**

1663. SHRI KAMAL MORARKA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that US has gifted 25 million dollars crude degummed soyabean oil to India;

(b) whether it is also a fact that even after two months of the receipt of the oil, STC has not been able to dispose of the commodity in the market;

(c) what are the reasons that the oil was not marketed immediately after arrival at prices higher than the current levels; and

(d) whether it is a fact that the realisation of lower prices would consequently lead to lower contribution to National Renewal Fund?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (DR. ABRAR AHMED): (a) In August/September, 1992 about

47,000 Metric Tonnes of crude degummed sovabean oil valued at about US 25 million (inclusive of freight charges) was received from USA under PL 480 Title III Programme.

(b) to (d) Immediately after arrival of the oil, State Trading Corporation of India (STC) commenced its auction through open competitive bid system in accordance with the relevant provisions of the agreement signed between Governments of India and USA on 28th May, 1992 for acceptance of the gifted oil under Title III Programme. In order to avoid adverse impact on domestic edible oil prices, STC has been exercising judicious care in deciding the quantum and sale price for disposal of the soyabean oil.

**Income tax relief to blame manufacturing Units**

1664. SHRI SHIV PRATAP MISHRA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that some Bombay based Razor Blade manufacturing units have been able to obtain substantial relief in income tax and central excise by having their steel making activity categorised as a Research and Development activity;

(b) if so, whether Government have made any enquiry into the matter and if so, the names of such companies; and

(c) the action proposed to be taken by Government to recover the dues?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) to (c) The details of the cases are being collected and will be laid on the Table of the House.

**Deferment of recovery of Income Tax from Migrant J&K Government Employees**

1665. SHRI MD. SALIM: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Central Government had decided to defer recovery of income tax from migrant State Government employees of J & K for the year 1990-91 1991-92 and 1992-93;

(b) whether it is also a fact that this connection has not been extended for the period 1993-94 inspite of continuing abnormal conditions in Kashmir;

(c) if so, whether Government are taking steps to extend the concession of deferment of Income Tax for the period 1993-94 also; and

(d) if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir. It was decided by the Central Government that no deduction of income tax at source would be made from the salary payable to the migrant State Government employees of J & K for the financial years 1990-91, 1991-92 and 1992-93, but the concerned employees were required to pay the due amount of tax themselves by way of advance tax or by way of self-assessment tax, as laid down by the Income Tax Act 1961;

(b) to (d) TThe question of extending the aforesaid relaxation for the year 1993-94 will be considered, having regard to all the facts and circumstances, and, a decision thereon shall be taken as soon as possible.

**Bank Loan to M/s. Meghana Hotel cum Business Complex**

1666. SHRI SAMAR MUKHERJEE: Will the Minister of FINANCE be pleased to state: